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situated 30 feet from the street and parallel to it would add less to the value of the lot than would an alley 100 feet from the street; although if the area of the lot were computed on the basis of any short-lot rule, it would appear to have a greater value with an alley near the street than with one further from it.

The enhancement of the value of a lot by reason of its position at the corner of intersecting streets is treated in the light of the studies made by the late W. A. Somers, Messrs. Lindsay and Bernard, Mr. Pleydell, and others. In the case of the intersection of retail streets, Mr. King agrees that the relative value of the intersecting streets must have an important bearing upon the percentage of enhancement due to corner position. He presents an ingenious diagram of his own showing the reason for this enhancement of value, and gives rules for the construction of curves of value where there is adequate information concerning rentals and sales.

There is a small part of Mr. King's book that, to the average reader, is rather difficult of comprehension because of the use of mathematical terms with which many persons are unfamiliar. Some of the computations relating to depreciation are, perhaps, too abstruse and academic. But this statement applies to very little of the book. It might well be put into the hands of every man concerned with the assessment of real estate.

LAWSON PURDY.

NEW BOOKS

BEHREND, L. *Die Entwicklung der direkten Steuern in Hamburg und die Errichtung der Steuerdeputation am 9.3.1915.* (Hamburg: Boyesen. 1915. Pp. iv, 78. 1 M.)

COLETTE, P. M. *Impôts sur les valeurs mobilières.* (Paris: Tenin. 1915. 1 fr.)

D'EICHTHAL, E. *Des évaluations du coût de la guerre.* (Paris: Alcan. 1915. 0.60 fr.)

FIGARD, J. *Lendemain financiers d'une guerre.* (Paris: Alcan. 1915. 3 fr.)

FITZPATRICK, J. T. *Tax law of the state of New York.* (New York: Baker, Voorhis. 1915. Pp. 247. \$1.)

FREWEN, M. *Memorandum on the finance of the Great War.* (London: Spottiswoode. 1915. 6d.)

KAUFMANN, W. *Die Einwirkung des Krieges auf die direkten Steuern im Königreich Sachsen.* (Leipzig: Rossberg'sche Verlagsbuchh. 1915. 1.20 M.)

SIEGHART, R. *Zolltrennung und Zolleinheit. Die Geschichte der österreichisch-ungarischen Zwischenzoll-Linie.* (Vienna: Manz. 1915. 12.80 M.)

VON STENGEL, F. *Zur Frage der wirtschaftlichen und zollpolitischen Einigung von Deutschland und Oesterreich-Ungarn.* (Munich: G. D. W. Callwey. 1915. 0.75 M.)

WENHAM, M. A. *Super-tax. With special reference to the finance act, 1914.* (London: Gee. 1915. Pp. 99. 5s.)

WHITNEY, F. N. *Centralized assessment of public utilities in New York.* (New York. 1915. Pp. 12.)

The author is tax attorney of the Western Union Telegraph Company and prepared this address for the fifth state conference on taxation, held in Albany, January 15, 1915. It comprises a convenient summary of the system of taxation of public service corporations in New York.

WOLTERS, F. *Geschichte der brandenburgischen Finanzen in der Zeit von 1640-1697.* (Munich: Duncker & Humblot. 1915. Pp. 600. 20 M.)

WOLF, J. *Ein deutsch-österreichisch-ungarischer Zollverband.* (Leipzig: A. Deichert. 1915. Pp. 25. 1 M.)

Population and Migration

Negroes in the United States. Department of Commerce, Bureau of the Census, Bulletin 129. (Washington. 1915. Pp. 207.)

A more extended special report on negroes is to be issued sometime in the future. This bulletin, which is only a forerunner, is confined almost wholly to statistics of population, agriculture, mortality, and religious bodies, of which only the material on agriculture and mortality is essentially new. The population statistics have been reproduced from the federal census of 1910 and those of religious bodies from a special report of 1906. All other statistics not previously published are for the year 1910.

Significant of the economic and social status of the negroes generally is the large percentage of negroes as compared with whites gainfully employed. Taking the country as a whole, 71 per cent of all negroes ten years of age and over were gainfully employed in 1910; the percentages for the same age period by sex were 87.4 for males and 54.7 for females. The corresponding percentages for whites by sex were 77.9 and 19.2 respectively. In the Southern States the percentages of negroes gainfully employed run higher, ranging from 81.6 in Delaware to 90.6